

# EXHIBIT D

CAYMAN ISLANDS



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**THE COMPANIES LAW (2016 REVISION) (AS AMENDED)  
COMPANIES WINDING UP RULES, 2018**

**FOREIGN BANKRUPTCY PROCEEDINGS  
(INTERNATIONAL COOPERATION) RULES, 2018**

**INSOLVENCY PRACTITIONERS' REGULATIONS, 2018**

- (5) If the official liquidator is satisfied that the requisitionists are entitled to requisition a meeting in accordance with this Rule, he shall convene the meeting within 21 days of the date upon which the requisition was received.
- (6) If a meeting is requisitioned (whether by creditors or contributories) in respect of a company at a time when the official liquidator has determined it to be of doubtful solvency, he shall convene meetings of both creditors and contributories to be held on the same day, either concurrently or consecutively.

**Notice and Advertisement of Meetings (O. 8, r. 4)**

4. (1) Notice of a creditors' meeting shall be given to –
- (a) every person who appears to the official liquidator to be a creditor; and
  - (b) every person who has submitted a proof of debt which has not been rejected.
- (2) Notice of a contributories' meeting shall be given to –
- (a) every person who appears to the official liquidator to be a contributory; and
  - (b) every person recorded as a member in the company's register of members.
- (3) In addition to giving notice in accordance with Rule 4(1), a creditors' meeting shall be advertised –
- (a) on any website established by the official liquidator; and/or
  - (b) in one or more newspapers having circulations in a country or countries in which the company appears most likely to have creditors and any such advertisement shall be published at least 14 days prior to the date of the creditors' meeting.
- (4) The official liquidator shall give 21 days' notice of a creditors' meeting and such notice may be –
- (a) sent by pre-paid post; or
  - (b) transmitted by facsimile or e-mail.
- (5) The official liquidator shall give notice of a contributories' meeting in whatever manner may be required or authorised by the company's articles of association.
- (6) The official liquidator may dispense with notice of a creditors' meeting with the unanimous consent of the creditors.

**Venue (O. 8, r. 5)**

**ORDER 14**

**DIRECTOR'S DECLARATION OF SOLVENCY**

**Form and Content of Declaration of Solvency (O. 14, r. 1)**

1. (1) A declaration of solvency shall be in CWR Form No 21 and signed by each person who was a director of the company on the date on which its voluntary winding up was commenced.
- (2) A declaration of solvency shall state the full name and address of each director by whom it is signed and the date upon which person was appointed as a director.
- (3) The voluntary liquidator may assist the company's directors to make the enquiries necessary to enable them to prepare and sign a declaration of solvency, for which purpose he shall provide them with access to all the company's books and records.
- (4) The voluntary liquidator may pay to the company's directors the expenses reasonably and properly incurred by them in preparing a declaration of solvency.

**Delivery and Registration of Declaration of Solvency (O. 14, r. 2)**

2. (1) In order to comply with the requirements of sections 123(1) and 124(1) of the Law, a declaration of solvency, duly signed by all the directors, must be delivered to the voluntary liquidator and filed with the Registrar of Companies within 28 days of the date upon which the voluntary liquidation is deemed to have commenced under section 117(1) of the Law.
- (2) A declaration of solvency which has been transmitted to the voluntary liquidator electronically shall comply with the requirements of this Rule.
- (3) If, having received a declaration of solvency, the voluntary liquidator fails to file it with the Registrar of Companies, any director may do so.